

**House File 294 - Introduced**

HOUSE FILE 294

BY DE BOEF, ALONS, WINDSCHITL,  
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and SCHULTZ

**A BILL FOR**

1 An Act providing for a credit against the individual income  
2 tax for the cost of home school textbooks and instructional  
3 materials and including retroactive applicability  
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.12, subsection 2, Code 2011, is  
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. c. (1) A home school credit equal to  
4 twenty-five percent of the amount expended for the purchase  
5 of textbooks for each dependent receiving competent private  
6 instruction as defined in section 299A.1.

7 (2) The department, when conducting an audit of a taxpayer's  
8 return, shall also audit the home school tax credit portion of  
9 the tax return.

10 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
11 retroactively to January 1, 2011, for tax years beginning on  
12 or after that date.

13 EXPLANATION

14 This bill provides a tax credit equal to 25 percent of  
15 the amount expended for the purchase of textbooks for each  
16 dependent attending home schooling.

17 The bill applies retroactively to January 1, 2011, for tax  
18 years beginning on or after that date.